

# Government Compensation in California Program

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## Electronic Reporting Instructions



California State Controller's Office

Division of Accounting and Reporting  
Bureau of Local Government Policy and Reporting

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# Introduction – Report Preparation Information

The State Controller's Office (SCO) is pleased to present the Government Compensation in California (GCC) report for calendar year 2013. The following instructions provide guidance on completing and submitting the GCC report to the SCO.

## I. Intent of the Report

The intent of the GCC report is to capture the salary, compensation, and benefit information for every compensated employee who received a W-2 for calendar year 2013.

- Report information on the following employees:
  - Governing officers – paid or unpaid
  - Full-time employees
  - Part-time employees
  - Temporary employees
  - Seasonal employees
  - Volunteer employees
- If your entity did not employ any paid employees who received W-2's for the calendar year, submit a GCC report that contains the Department and Classification of the governing officers.
- Do not report information on positions filled by independent contractors.
  - For clarification of employee vs. contractor, refer to *Internal Revenue Service Publication 15-A Employer's Supplemental Tax Guide* at:  
  
[www.irs.gov/pub/irs-pdf/p15a\\_12.pdf](http://www.irs.gov/pub/irs-pdf/p15a_12.pdf)
- Do not include any income reported on a Form 1099.

## II. General Reporting Requirements

These instructions will serve as a guide in completing the GCC report.

### 1. Report - Due Date

- The reporting due date is included on the GCC alert letter regarding the *2013 Government Compensation in California Report*.

### 2. Report - Format Requirements

- The GCC report template, a Microsoft Office Excel spreadsheet, can be downloaded from the State Controller's website and must be used to submit your report.  
  
[http://www.sco.ca.gov/ard\\_locinstr\\_govcomp.html](http://www.sco.ca.gov/ard_locinstr_govcomp.html)
- Do not reformat the cells of the spreadsheet. This may cause your report to be rejected and require resubmission.

### III. Detailed Reporting Requirements

#### Section A. Report Identification and Contact Information

This is the header portion of the GCC report.

State Controller's Office - Division of Accounting and Reporting Government Compensation in California (GCC) Report - Calendar Year 2013				Preparer Contact Information	
Entity Name				Preparer Name	
Human Resources Web Page				Phone Number	
Employees Hold more than One Position?	(Enter 'Yes' or 'No')	'Save As' Filename		E-mail Address	

##### Step A1: Entity Name

- For "Entity Name" field, select your entity name from the drop-down list.

##### Step A2: Filename

- Save the GCC report using the "'Save As' Filename" that is populated in red font with your unique identification number.

For example, the filename for entity ABC will be "2013-12345678910.xlsx" and the unique identification number is "12345678910," the last 11 digits, as shown below:

State Controller's Office - Division of Accounting and Reporting Government Compensation in California (GCC) Report - Calendar Year 2013					
Entity Name	ABC				
Human Resources Web Page	<a href="http://www.entityABC.org/HR">www.entityABC.org/HR</a>				
Employees Hold more than One Position?	Yes	(Enter 'Yes' or 'No')	'Save As' Filename	2013-12345678910.xlsx	

##### Step A3: Human Resources Web Page

- For the "Human Resources Web Page" field, enter the Uniform Resource Locator (URL) for your entity's human resources (HR) web page.
- For example, entity ABC's HR web page is:

[www.entityABC.org/HR](http://www.entityABC.org/HR)

##### Step A4: Employees Hold More Than One Position?

- For "Employees Hold More Than One Position" field, select "Yes" or "No" from the drop-down list.
  - Yes – indicates that your district had employees who held more than one position concurrently during the course of the calendar year.
  - No - indicates that your district did not have employees who held more than one position concurrently during the course of the calendar year.
- Refer to Section B, Step B3 for details on the **Multiple Positions Footnote** column.

**Step A5: Preparer Contact Information**

1. For the “Preparer Name” field, enter the name of the individual who prepared this report and will be able to answer questions regarding the data reported.
2. For the “Phone Number” field, enter the phone number with area code of the preparer.
3. For the “Email Address” field, enter the e-mail address of the preparer.

Preparer Contact Information	
Preparer Name	John Doe
Phone Number	(123) 456-7890
E-mail Address	john.doe@entityABC.org

**Section B. Salary and Compensation Data for Each Employee**

This is the detail portion of the GCC report.

- Each row represents an employee who received a W-2 for the calendar year, or
- Additional positions that were held concurrently during the calendar year.

The GCC report contains protected cells. Do not cut and paste salary and compensation information into the spreadsheet without ensuring that the data elements are consistent with the cell formats as shown below.

						Total Wages Subject to Medicare (Box 5 of W-2):				Applicable Defined Benefit Pension Formula	Employer Contribution:			
Elected Official Enter 'Y'	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Employees' Share of Defined Benefit Plan	Defined Benefit Plan	Deferred Compensation/ Defined Contribution Plan	Health, Dental, Vision
Alphanumeric 1 Character Maximum	Alphanumeric 100 Characters Maximum	Alphanumeric 100 Characters Maximum	Numeric 5 Characters Maximum	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Alphanumeric 50 Characters Maximum	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999

**New Column: Elected Officials**

- In the Elected Official column, enter a “Y” if the row represents a position filled as a result of an election or interim appointment in place of an elected official.
- Elected officials may include, but are not limited to:
  - Assessors
  - Auditor-Controllers
  - Board Members
  - City Attorneys
  - City Council Members
  - Clerks
  - Controllers
  - County Supervisors
  - District Attorneys
  - Mayors
  - Public Defenders
  - Sheriffs
  - Treasurers-Tax Collectors

**Step B1: Department**

In the **Department** column, enter the department name if applicable.

- Use alphanumeric characters (100 characters maximum).
- Use proper case. (i.e. Administration, Finance, Public Works, etc.)
- Do not use abbreviations.

**Step B2: Classification**

In the **Classification** column, enter the job title or position.

- Use alphanumeric characters (100 characters maximum).
- Use proper case. (i.e. Accountant, Clerk, Director, etc.)
- Use standard job title or position for the following employees who received a W-2 for calendar year 2013:
  - Governing officers –paid or unpaid
  - Full-time employees
  - Part-time employees
  - Temporary employees
  - Seasonal employees
  - Volunteer employees
- For stepped classifications use Roman Numerals. (i.e. Accountant I, Clerk IV, etc.)
- Do not include employee names, employee numbers, or position numbers.

### **Step B3: Multiple Positions Footnote**

In the Multiple Positions Footnote column, enter a unique number to identify employees who held multiple positions concurrently during the calendar year.

- Use a numeric character (5 characters maximum).
- Enter a unique number for each employee who held multiple positions concurrently.
- The employee's total wage information and employer contribution information for all concurrently held positions are reported on one primary row using the most recently held position or the position with the highest maximum annual salary.
- Use subsequent rows for information related to other concurrently held positions. Enter the Department, Classification, Annual Salary Minimum/Maximum (in Steps B4 and B5), and Pension Formula (in Step B10) on the subsequent rows. Enter zeros for wage information and employer contribution information.
- The example in Figure 2 on Page 8 shows an employee who held two positions concurrently during the calendar year: one position was as an Accountant I, the other position as a Clerk II. "246" is an example of a unique number that identifies the multiple positions held by this employee.
- Leave the Multiple Positions Footnote field blank if the employee has only one position during the calendar year. The example in Figure 1 on Page 8 shows an employee with one position.
- Leave the Multiple Positions Footnote field blank if an employee transferred, promoted, or worked in multiple positions that did not have overlapping dates of service.

**Figure 1****Scenario 1: Employee held one position during the calendar year**

Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Wages Subject to Medicare (Box 5 of W-2)				Applicable Defined Benefit Pension Formula	Employer Contribution			
					Total Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Employees' Share of Pension Benefits	Defined Benefit Plan	Deferred Comp/ Defined Contribution Plan	Health, Dental, Vision
Administration	Accountant I		24,000	36,000	31,250	1,500	0	0	2% @ 55	0	2,500	0	2,000

Employee works in Administration

- Appointed as an Accountant I
- Worked 1/1/2013 to 12/31/2013
- Annual Total Wages Subject to Medicare (Box 5 of W-2) is \$32,750
  - \$31,250 in total regular pay
  - \$1,500 in overtime pay

**Figure 2****Scenario 2: Employee held two positions concurrently during the calendar year**

	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Wages Subject to Medicare (Box 5 of W-2)				Applicable Defined Benefit Pension Formula	Employer Contribution			
						Total Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Employees' Share of Pension Benefits	Defined Benefit Plan	Deferred Comp/ Defined Contribution Plan	Health, Dental, Vision
Primary Row	Finance	Accountant I	246	24,000	36,000	31,250	2,250	0	3,000	2% @ 55	0	2,500	0	2,000
Secondary Row	Administration	Clerk II	246	18,000	24,000	0	0	0	0	Too Many Formulas To List	0	0	0	0

**Employee's Annual Total Wages Subject to Medicare (Box 5 of W-2) is \$36,500**

Enter Total Wages Subject to Medicare and Employer Contribution information for all concurrently held positions on one primary row using the most recently appointed position or the position with the highest maximum annual salary.

Use subsequent rows for information related to other concurrently held positions. Enter only position-related information on this row (Department, Classification, Annual Salary Minimum/Maximum, Pension Formula). Enter zeros for wage information and employer contribution information.

- Appointed as an Accountant I in Finance
- Worked 1/1/2013 to 12/31/2013
- \$20,250 in regular pay
- \$2,250 in overtime pay

- Also appointed as a Clerk II in Administration
- Worked 1/1/2013 to 5/31/2013
- \$11,000 in regular pay
- \$3,000 in incentive pay

Calculations:

\$20,250 **Accountant I**  
 + \$11,000 **Clerk II**  
**\$31,250 Total Regular Pay**  
 \$2,250 overtime pay  
 + \$3,000 incentive pay  
**\$36,500 Total Wages**

### Step B4: Annual Salary Minimum

In the **Annual Salary Minimum** column, enter the minimum annual base salary for the employee's position.

- Use whole dollars only.
- To calculate the annual minimum salary from hourly wages, convert hourly pay to equivalent full-time pay, including part-time employees. (i.e. take the minimum base hourly wage and multiply by full-time hours)
- Do not include additional compensation. (i.e. overtime pay, incentive pay, etc.)
- Enter zero if there is no salary minimum associated with the employee's position.

### Step B5: Annual Salary Maximum

In the **Annual Salary Maximum** column, enter the maximum annual base salary for the employee's position.

- Use whole dollars only.
- To calculate the annual maximum salary from hourly wages, convert hourly pay to equivalent full-time pay, including part-time employees. (i.e. take the maximum base hourly wage and multiply by full-time hours)
- Do not include additional compensation (i.e. overtime pay, incentive pay, etc.)
- Enter zero if there is no salary maximum associated with the employee's position.

### Total Wages Subject to Medicare (Box 5 of W-2)

- Total Wages Subject to Medicare (Box 5 of W-2) excludes wages that are not subject to Medicare taxes. It will be reported in steps B6 through B9 in four fields. Deductions subtracted from Gross Pay to calculate Total Wages Subject to Medicare (Box 5 of W-2) are not captured by the GCC report.
- For instructions regarding cafeteria allowances, see Step B14 on Page 13.
- For an employee who held a position that did not have wages subject to Medicare taxes, use the amount reported in Box 1 of that employee's W-2 and add back any deferrals and deductions that would have been Medicare taxable.
  - For information on positions that are not subject to Medicare Taxes, refer to *Internal Revenue Service Publication 15-A Employer's Supplemental Tax Guide* at:

[www.irs.gov/pub/irs-pdf/p15a\\_12.pdf](http://www.irs.gov/pub/irs-pdf/p15a_12.pdf)

- For information on wages not subject to Medicare Taxes, refer to *Internal Revenue Service Publication 15-B Employer's Tax Guide to Fringe Benefits* at:

[www.irs.gov/pub/irs-pdf/p15b\\_12.PDF](http://www.irs.gov/pub/irs-pdf/p15b_12.PDF)



**Step B6: Total Wages Subject to Medicare (Box 5 of W-2): Total Regular Pay**

In the **Total Regular Pay** column, enter the dollar amount paid to an employee for regular or base pay.

- Use whole dollars only.
- Enter zero if there is no regular pay.

**Step B7: Total Wages Subject to Medicare (Box 5 of W-2): Overtime Pay**

In the **Overtime Pay** column, enter the dollar amount paid to an employee for overtime.

- Use whole dollars only.
- Enter zero if there is no overtime pay.

**Step B8: Total Wages Subject to Medicare (Box 5 of W-2): Lump Sum Pay**

In the **Lump Sum Pay** column, enter the dollar amount paid to an employee for lump sum pay.

- Use whole dollars only.
- Enter zero if there is no lump sum pay.
- Lump sum pay includes one-time cash outs such as paid excess vacation/sick leave.

**Step B9: Total Wages Subject to Medicare (Box 5 of W-2): Other Pay**

In the **Other Pay** column, enter the dollar amount paid to an employee for any other pay not reported as regular pay, overtime pay, or lump sum pay.

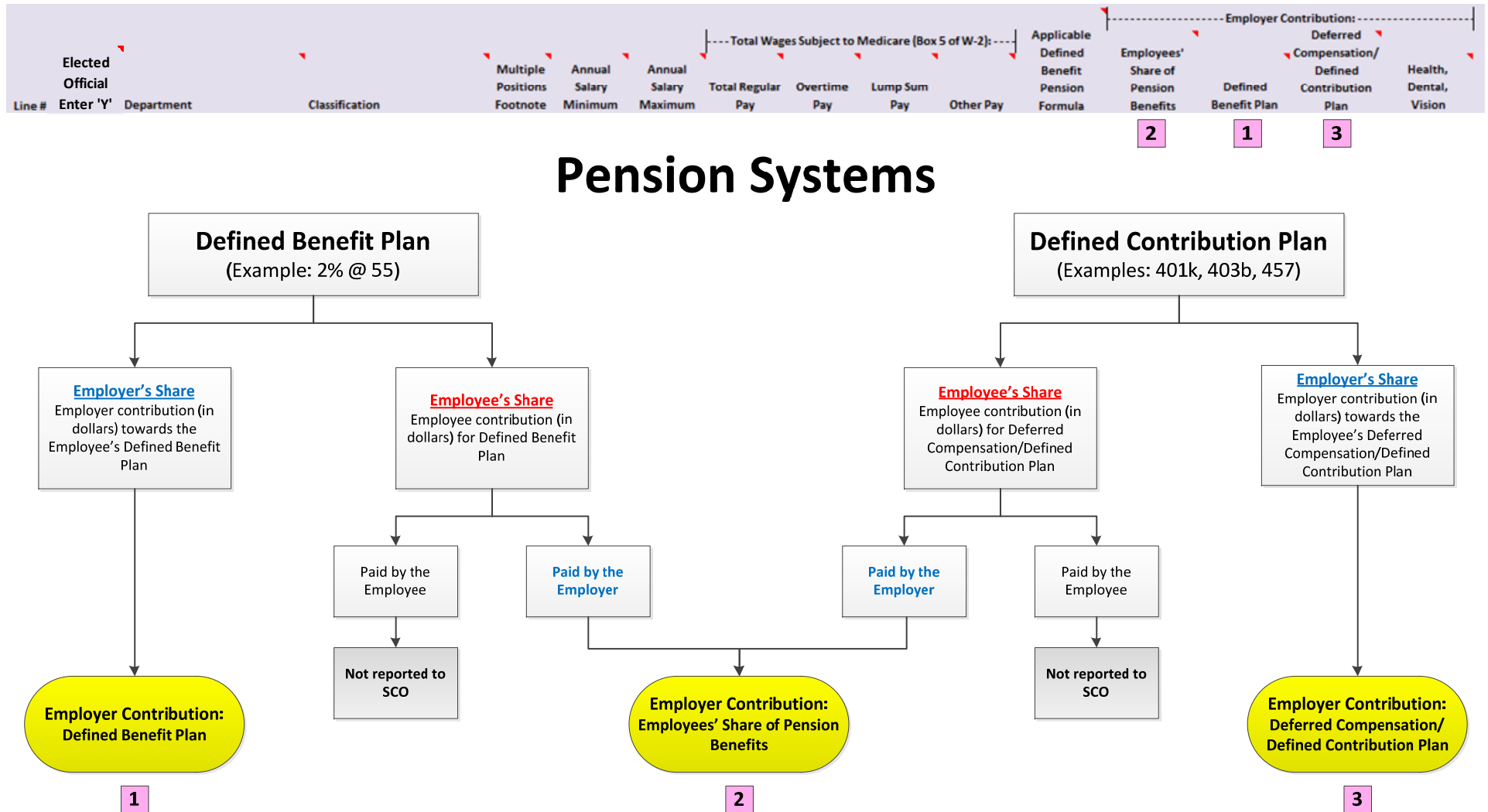
- Use whole dollars only.
- Enter zero if there is no other pay.
- Other pay includes but is not limited to the following: car allowances, meeting stipends, incentive pay, bonus pay, retention pay, hazard pay, bilingual pay.

**Step B10: Applicable Defined Benefit Pension Formula**

In the **Applicable Defined Benefit Pension Formula** column, enter the defined benefit pension formula for employees under a defined benefit plan.

- Use alphanumeric characters (50 characters maximum).
- If providing a formula entry, include a percentage representation and an age. (e.g. 2% @ 55)
- For defined benefit formulas that contain more than 50 characters, enter “Too Many Formulas to List” in the field.
- Enter “N/A” if the position does not have a defined benefit pension formula.

Figure 3



## Employer Contributions: Pension Systems

There are two types of pension systems:

- Defined benefit system - benefits are predetermined by a formula, based in part on an employee's age at retirement, final average salary and length of service. The employer's contributions are determined on the basis of benefits to be paid.
- Defined contribution system - the rate of contribution by the employer, and sometimes by the employee, is fixed. Therefore, the employee's pension benefit will be whatever amount the accumulated contributions plus investment earnings will provide at retirement.

The diagram in Figure 3 on Page 11 shows the two types of pension systems and illustrates which employer contribution amounts are to be reported in Steps B11 through B13 for each plan.

An employee's pension plan may be funded by separate monetary contributions from two sources - the employer and the employee. Occasionally, as an incentive to the employee, the employer will make a monetary contribution to the employee's share.

The GCC report captures only the amounts paid by the employer and does not include employee contributions.

### Step B11: Employer Contribution: Employees' Share of Pension Benefits

In the **Employees' Share of Pension Benefits** column, enter the contribution (dollar amount) paid by the employer towards the employee's share of pension benefits.

- Use whole dollars only.
- Enter zero if there is no employer contribution.
- For example: Employee's share is 7% and employer paid 2% of that 7%. Enter the dollar amount (the dollar value of the 2%) for the employer's share of the contribution.

### Step B12: Employer Contribution: Defined Benefit Plan

In the **Defined Benefit Plan** column, enter the employer contribution (dollar amount) paid by the employer towards the employer's share of an employee's Defined Benefit Plan. This corresponds to the dollar amount of the Applicable Defined Benefit Pension Formula column that is paid by the employer to the retirement system.

- Use whole dollars only.
- Enter zero if there is no employer contribution.

### Step B13: Employer Contribution: Deferred Compensation/Defined Contribution Plan

In the **Defined Contribution/Deferred Compensation Plan** column, enter the employer contribution (dollar amount) paid by the employer towards the employee's Defined Contribution/Deferred Compensation plan.

This includes Defined Contribution/Deferred Compensation plans such as 401(a), (b), (k), 403(b), and 457 plans.

- Use whole dollars only.
- Enter zero if there is no employer contribution.

- **Deferred Compensation:** Employer may contribute a matching amount of money based on the employee's contribution to an investment fund.

For example: Employee annually contributes \$2,000 to a 401(k) and the employer matches that contribution in the same amount. Enter \$2,000 for the employer's share of the contribution.

- **Defined Contribution:** Employer contributes a percentage of the employee's salary into an investment fund, regardless of whether employee contributes. Convert that percentage to an annual dollar amount and enter.

For example: Employer pays 7% of employee's \$50,000 annual salary. Seven percent of \$50,000 is \$3,500. Enter \$3,500 for the employer's share of the contribution.

### Step B14: Employer Contribution: Health, Dental, Vision

In the **Health, Dental, Vision** column, enter the contribution (dollar amount) paid by the employer towards the employee's Health, Dental, and/or Vision care plan.

- Use whole dollars only.
- If the employer provides a cafeteria allowance, enter the total amount the employer paid for the employee's Health, Dental, and/or Vision care plan. Please include any unused allowance received by the employee in the **Other Pay** field.

For example: Employee receives a \$1,000 cafeteria allowance. Employer pays \$800 of the allowance and includes it in the employee's Health, Dental, and Vision column. \$200 of the allowance is unused but the employee receives this amount as pay. Include the \$200 in the Other Pay field (see Step B9 on Page 10).

- Enter zero if there is no employer contribution.

**This is an example of a completed GCC report:**

State Controller's Office - Division of Accounting and Reporting Government Compensation in California (GCC) Report - Calendar Year 2013												Preparer Contact Information			
Entity Name: <u>ABC</u> Human Resources Web Page: <u>www.entityABC.org/HR</u> Employees Hold more than One Position? <u>No</u> (Enter 'Yes' or 'No') 'Save As' Filename: <u>2013-12345678910.xlsx</u>												Preparer Name: <u>John Doe</u> Phone Number: <u>(123) 456-7890</u> E-mail Address: <u>john.doe@entityABC.org</u>			
--- Total Wages Subject to Medicare (Box 5 of W-2) ---												Employer Contributions			
Line #	Elected Official	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay	Applicable Defined Benefit Pension Formula	Employees' Share of Pension Benefits	Defined Benefit Plan	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
1.	Y	City Council	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
2.	Y	City Council	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
3.	Y	City Council	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
4.	Y	City Council	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
5.	Y	City Council	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
6.		Administration	Senior Manager		200,000	300,000	300,000	0	0	5,000	2% @ 55	5,000	10,000	0	0
7.		Administration	Accountant I	246	24,000	36,000	31,250	2,250	0	3,000	2% @ 55	0	2,500	0	2,000
8.		Payroll	Clerk II	246	18,000	24,000	0	0	0	0	2% @ 55	0	0	0	0
9.		Maintenance	Supervisor		50,000	80,000	60,000	0	0	2,000	2% @ 55	1,500	3,500	0	0
10.		Business and Technology	Director of Operations		100,000	200,000	150,000	0	15,000	0	2% @ 55	2,000	7,000	0	0
11.		Engineering	Principal Engineer		50,000	150,000	80,000	0	0	0	Too Many Formulas to List	3,000	5,000	0	0
12.															
13.															

Thank you for your contribution to the GCC program.

For questions or assistance, please contact us at: GCCSupport@sco.ca.gov or (916) 445-5153

## IV. File Transfer Protocol (FTP) Instructions

### For Submitting Reports to the State Controller's Office

**The following instructions describe how to submit your reports to the State Controller's Office (SCO) using File Transfer Protocol (FTP) and Windows Explorer.**

- FTP is a standard internet protocol for transmitting files.
- Windows Explorer is a file manager application that is included with Microsoft Windows operating systems (OS). Windows Explorer can be opened in a variety of ways. Depending on the version of your OS, the following pictures may appear differently. These instructions include steps for using Windows 7 and Windows XP.
- Do NOT use Internet Explorer, which is a web browser, when submitting your report.

**Before proceeding with your report submission, ensure that you have the following:**

- Internet connectivity on your computer
- FTP file folder address (can be found in the mailed letter regarding compensation information)

**The compensation letter contains:**

- 1) the FTP file folder address for submitting your Government Compensation in California (GCC) Report
  - A username and password are embedded in the FTP file folder address in the event that the file folder address is entered incorrectly.
  - Here is an example of an FTP file folder address and the embedded username and password:
    - `ftp://sco01lgrs:kc925ar1@ftp.sco.ca.gov`
      - username is sco01lgrs
      - password is kc925ar1
- 2) reporting deadlines
- 3) the 2013 GCC web page address where reporting instructions and templates can be downloaded
  - [http://www.sco.ca.gov/ard\\_locinstr\\_govcomp\\_edu.html](http://www.sco.ca.gov/ard_locinstr_govcomp_edu.html)

Step 1 for Windows 7: Opening Windows Explorer

Open Windows Explorer by right-clicking the Start Button  in the Quick Launch taskbar (Figure 1) and selecting "Open Windows Explorer."


Or, if Windows Explorer is pinned on your taskbar (Figure 1), click on the Windows Explorer button .



Figure 1

A Windows Explorer session will open and the upper-left corner should look similar to Figure 2 below. This is the address bar where you will enter the FTP file folder address. Proceed to Step 2.

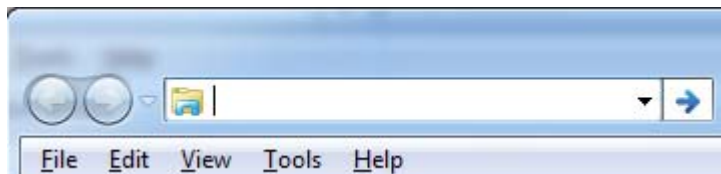


Figure 2

### Step 1 for Windows XP: Opening Start Menu/Explore or My Computer

Open Start Menu by right-clicking the Start Menu Button  and selecting “Explore”

Or, open My Computer by clicking on the My Computer icon on your desktop



If the Address Bar does not appear (Figure 3) for My Computer, select View, Toolbars, and check “Address Bar” (Figure 4). Ensure that “Lock the Toolbars” is also checked.

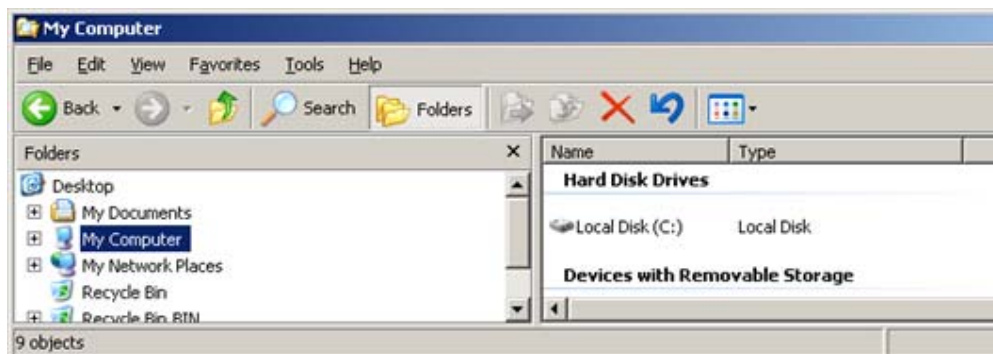


Figure 3

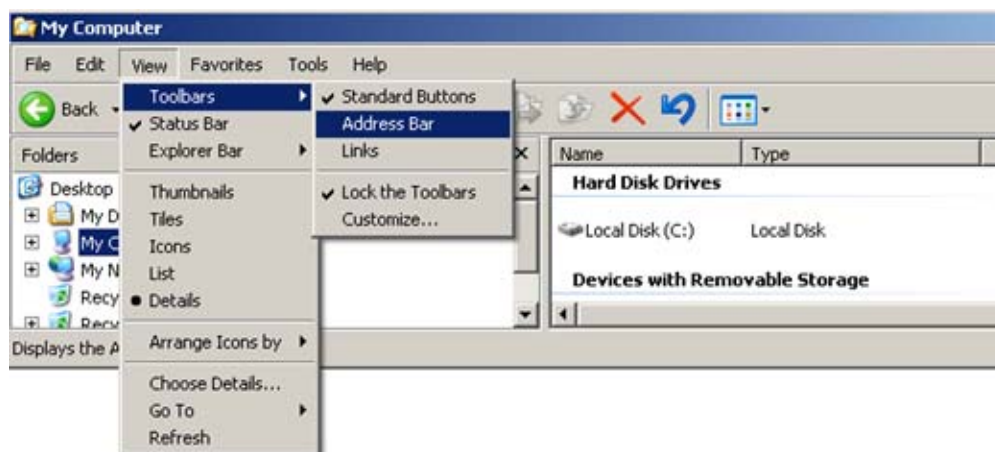


Figure 4

The FTP file folder address is entered in the Address Bar (Figure 5) in Explorer or My Computer.

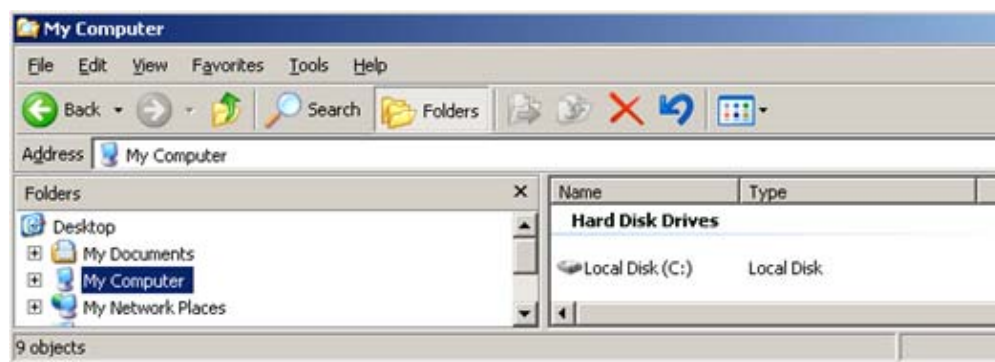


Figure 5

## Step 2: Entering the SCO file folder address

In the Address Bar, type in the FTP file folder address (provided in the reporting package mailer) as shown in Figure 6 and press the Enter button. This is the file folder destination for the report(s) you are transmitting to SCO.

Below is an example of a SCO FTP file folder address where **sco123456** is the username and **jc123456** is the password:

***ftp://sco123456:jc123456@ftp.sco.ca.gov***

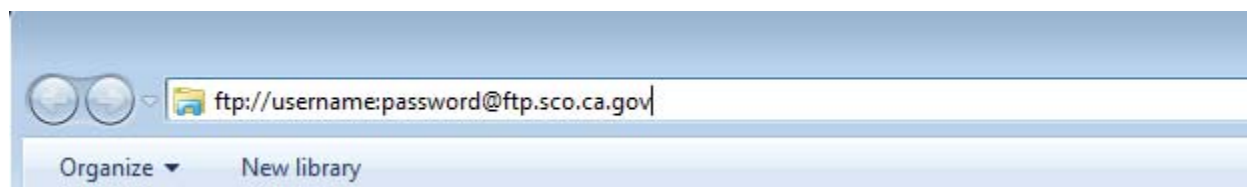


Figure 6

If the file folder address is typed incorrectly, a pop-up window may appear as shown in Figure 7 (see Appendix for other possible errors).

- Close/exit the pop-up window and retype the FTP file folder address in the Address Bar.
- Or, you may type in the username (e.g. **sco123456**) and password (e.g. **jc123456**) in the “Log On As” pop-up window and click on the “Log On” button.

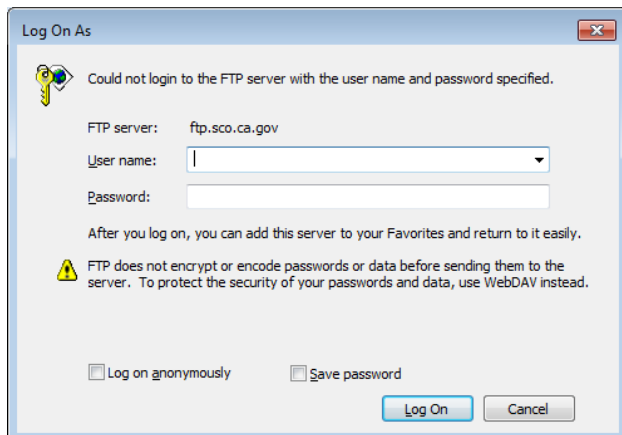


Figure 7

After the FTP address is entered, you are ready to submit your report to the SCO FTP server as shown in Figure 8. This is the **destination** Windows Explorer session.

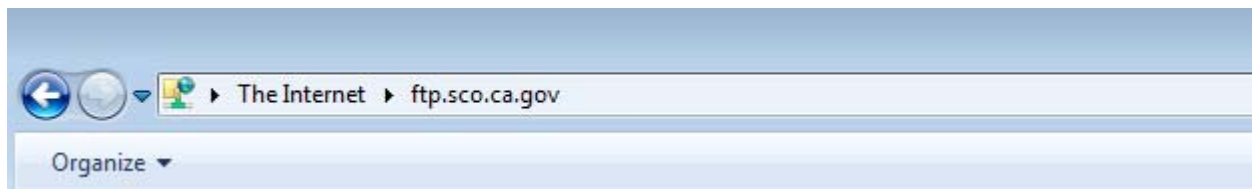


Figure 8

### Step 3: Copying reports and pasting them to the SCO FTP server.

Open another session of Windows Explorer (repeat Step 1) and find the report you will be submitting. This is the **source** Windows Explorer session.

Copy your report and paste it to the SCO FTP server as shown in Figure 9 by dragging and dropping the report from your **source** Windows Explorer session to the **destination** Windows Explorer session.



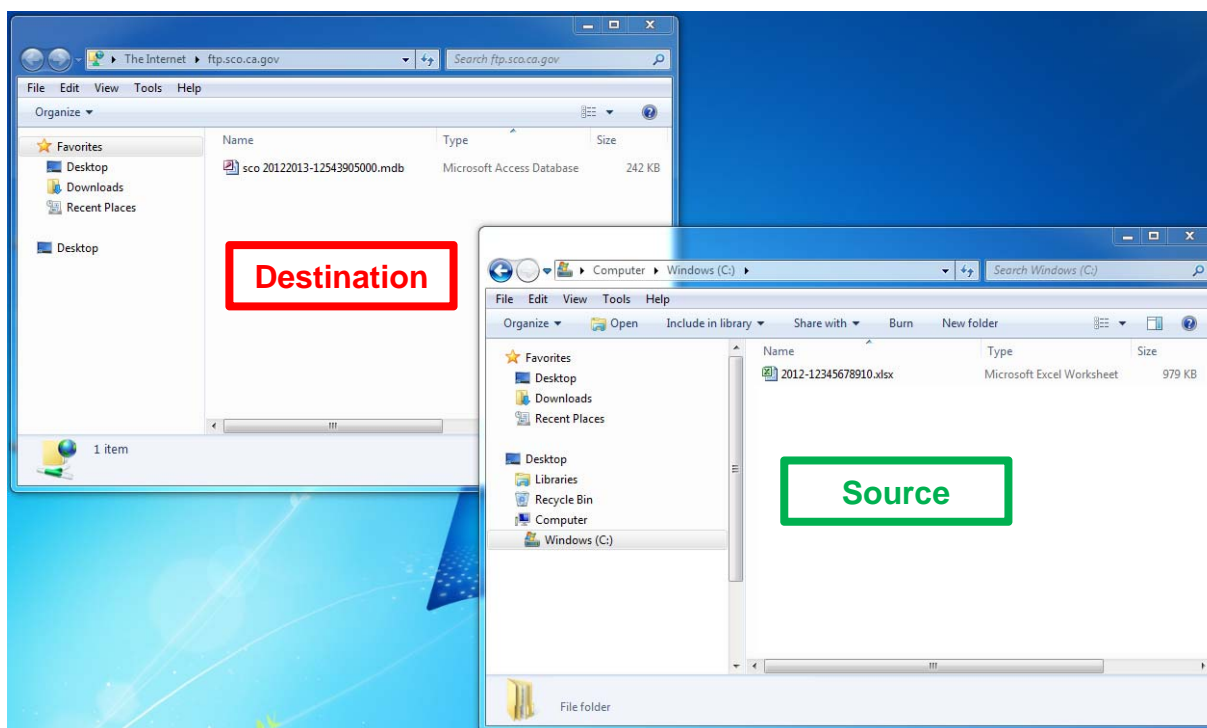


Figure 9

The result of copying and pasting the report appears as shown in Figure 10. You will not receive an automated confirmation of a successful FTP file transfer. In order to confirm a successful submission of your report, you will see a copy of the report in the **destination** Windows Explorer session ~ print this screen as your confirmation.

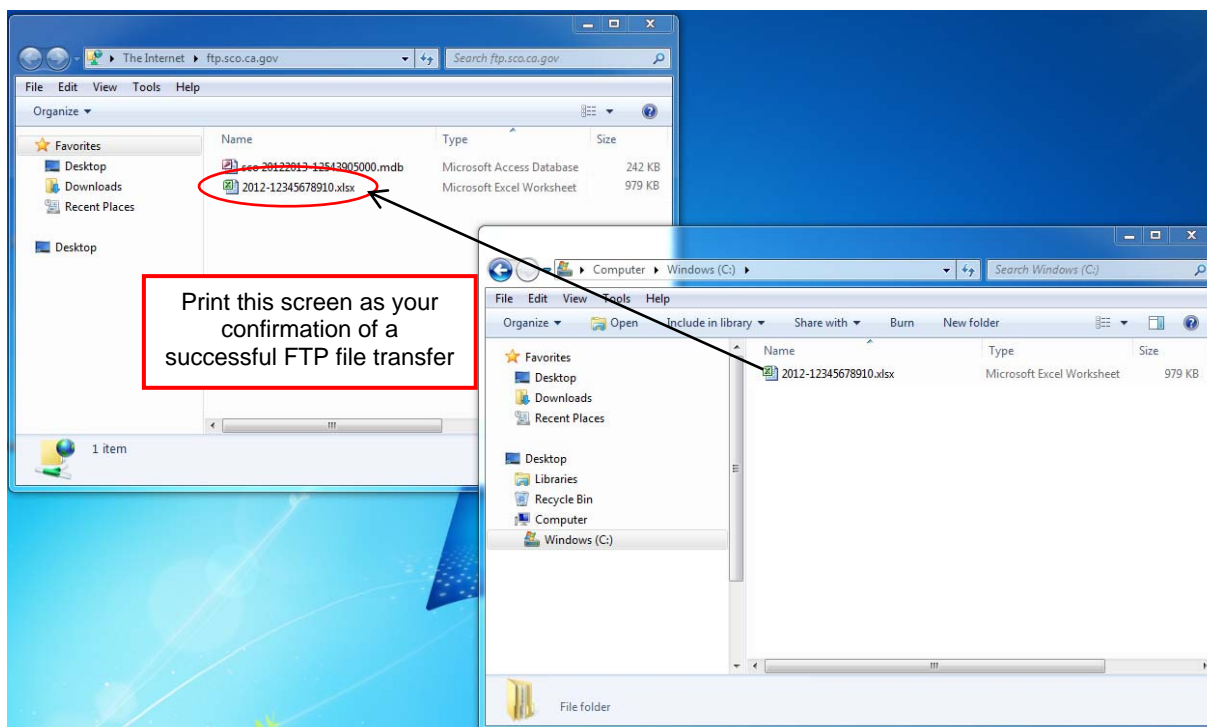


Figure 10

**For questions or assistance, please contact us at: [GCCSupport@sco.ca.gov](mailto:GCCSupport@sco.ca.gov) or (916) 445-5153**

## Appendix

While completing Step 2, you may encounter the pop-up windows in Figures 11 and 12 below. If so, close/exit the windows by clicking on the X in the upper right corner and retype the FTP file folder address in the Windows Explorer Address Bar.

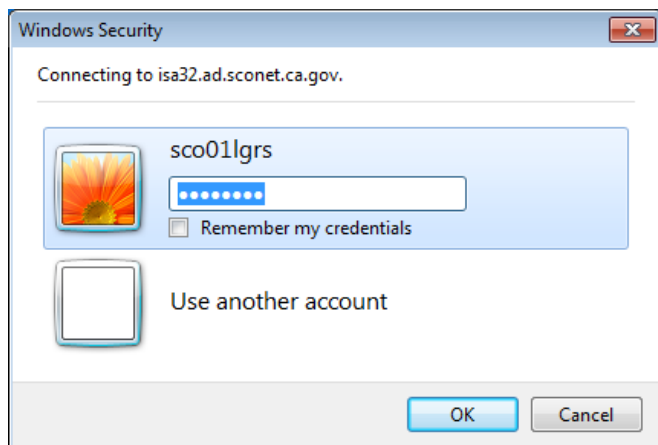


Figure 11

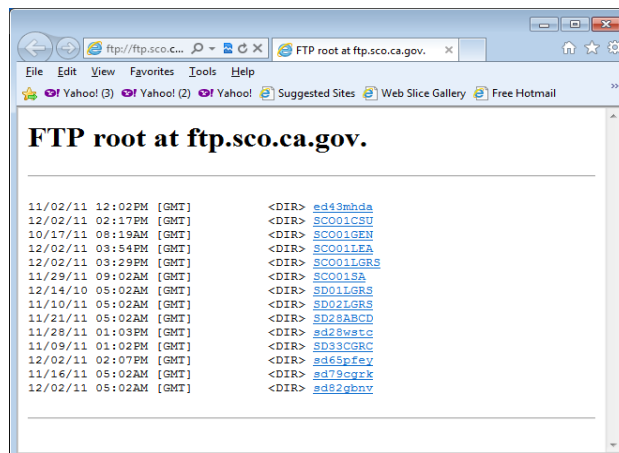


Figure 12

## V. Frequently Asked Questions (FAQs)

- *Our district does not have any paid employees – Do I need to submit a report?*
  - Yes – we require that governing officers are included in the report, even if they are unpaid. Enter the Department name (e.g. Board Member, Board of Directors), the Classification (e.g. Director, Trustee), and leave the remaining fields blank.
- *If there is no Department name for an employee’s position, what should I enter in that column?*
  - You can enter the name of the entity or type of activity performed, if applicable.
- *Do we need to include names on the report?*
  - No – names are not required.
- *If a position is held by two or more employees during the year but not at the same time, does a Multiple Positions Footnote need to be applied?*
  - No – the Multiple Positions Footnote only applies to an employee who held two or more positions concurrently during the course of the calendar year. For promotions, only report information for the employee’s position held at the end of the calendar year.
- *If there is no official salary range for the employee’s position, is it required to enter an Annual Salary Minimum and Maximum figure?*
  - No – it is acceptable to enter zeros if there is no official salary range for the employee’s position.
- *What type of compensation is considered “Total Regular Pay?”*
  - This is the annual base salary paid to the employee that is associated with the specific Classification.
- *What is “Lump Sum Pay?”*
  - Lump Sum Pay is usually, but not limited to, a one-time cash payment from the employer. (e.g. cash out of vacation time at the point of separation)
- *What does “Other Pay” include?*
  - Other Pay includes, but is not limited to the following: car allowances, meeting stipends, incentive pay, bonus pay, hazard pay, bilingual pay, any other pay that is Medicare taxable and not part of the base salary.
- *What should be entered in the Defined Benefit Plan column?*
  - In this column, enter the dollar amount that the employer contributed to the employee’s Defined Benefit Plan.
- *The MS Excel template is not letting me paste data from another spreadsheet or allowing me to work with formulas – is it protected?*
  - Yes – the template is protected to preserve formatting. You can work with formulas in a separate Excel spreadsheet and copy and paste the final values to the report template. To do so, select the cells to be copied, right click the destination cell in the report template, and select “123” (Values) that is found under paste options. This will eliminate all formulas and formats associated with your separate working files.